GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017 – Making filing of annual return under section 44 (1) of APGST Act for Financial Year 2019-20 optional for small taxpayers whose aggregate turnover is less than Rs 2 crores and who have not filed the said return before the due date - Orders - Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No. 376 Dated: 17-12-2020

Read the following:

1. The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in the Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B,Dt:07-06-2017.
2. G.O.Ms.No.469, Revenue (CT-II) Department, dated 21-11-2019.
3. From the GOI, Ministry of Finance, Department of Revenue, CBIC Notification No 77/2020-Centra Tax, dated: 15-10-2020.
4. From the CCST, AP, Vijayawada, Letter Ref.No.CCW/GST/74/2015, Dt.04-11-2020.

** **

ORDER:

The following notification will be published in the Extra-ordinary issue of the Andhra Pradesh, Gazette, dated: 18-12-2020.

NOTIFICATION

In exercise of the powers conferred by section 148 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) (hereinafter referred to as the said Act), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby makes the following amendment to the Notification issued in the G.O.Ms.No.469, Revenue (Commercial Taxes-II) Department, dated 21.11.2019, namely: -

AMENDMENT

In the said notification in the opening paragraph, for the words and figures "financial years 2017-18 and 2018-19", the words and figures "financial years 2017-18, 2018-19 and 2019- 20" shall be substituted.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

Dr.RAJAT BHARGAVA
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada)
The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.

Copy to:
The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.
The P.S. to Special Chief Secretary to Chief Minister.
The P.S. to the Hon'ble Deputy Chief Minister (Commercial Taxes & Excise).
The P.S.to the Spl.C.S (CT, Excise and Regn.,& Stamps).
The Law (H) Department
Sf/Sc

//FORWARDED:: BY ORDER //

SECTION OFFICER